

**DECLARATION AND POWER OF ATTORNEY**

As a below named inventor, I declare that:

My residence, post office address and citizenship are as stated below next to my name; I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: **LOW NOX DUCT BURNER** the specification of which was filed on **October 16, 2003** as Application No. **10/688,792**.

I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim the benefit under Title 35, United States Code § 119(e) of any United States provisional application(s) listed below:

Application No.	Filing Date
60/422,624	10/30/2002

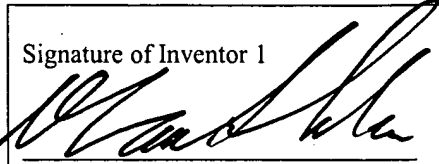
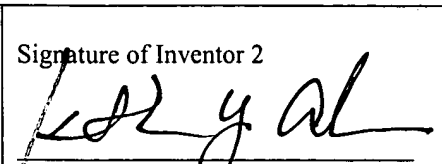
POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

J. Georg Seka, Reg. No. 24,491
Chun-Pok Leung, Reg. No. 41,405

Send Correspondence to: Chun-Pok Leung TOWNSEND and TOWNSEND and CREW LLP Two Embarcadero Center, 8th Floor San Francisco, California 94111-3834	Direct Telephone Calls to: (Name, Reg. No., Telephone No.) Name: Chun-Pok Leung Reg. No.: 41,405 Telephone: 650-326-2400
---	---

Full Name of Inventor 1:	Last Name: LIFSHITS	First Name: VLADIMIR	Middle Name or Initial:	
Residence & Citizenship:	City: Redwood City	State/Foreign Country: California	Country of Citizenship: United States	
Post Office Address:	Post Office Address: 140 Positano Circle	City: Redwood City	State/Country: California	Postal Code: 94065
Full Name of Inventor 2:	Last Name: AHN	First Name: KENNETH	Middle Name or Initial: Y.	
Residence & Citizenship:	City: South San Francisco	State/Foreign Country: California	Country of Citizenship: United States	
Post Office Address:	Post Office Address: 3931 Savannah Court	City: South San Francisco	State/Country: California	Postal Code: 94080

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

<p>Signature of Inventor 1</p>  <p>Vladimir Lifshits</p> <p>Date 03/22/04</p>	<p>Signature of Inventor 2</p>  <p>Kenneth Y. Ahn</p> <p>Date 03/22/04</p>
--	--

60055920 v1